MAR 2 0 2006

PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Docket No: Q63028

Tomoaki YOSHIDA, et al.

Appln. No.: 10/049,188

Group Art Unit: 1745

Confirmation No.: 8127

Examiner: Gregg CANTELMO

Filed: February 8, 2002

For:

CATALYST COMPOSITION FOR CELL, GAS DIFFUSION LAYER, AND FUEL

CELL COMPRISING THE SAME

NOTICE OF APPEAL

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicants hereby appeal to the Board of Patent Appeals and Interferences from the final Office Action dated September 19, 2005.

No check for the statutory fee of \$500.00 is attached, since applicants previously filed a Notice of Appeal in this application on March 21, 2005 and paid a \$500.00 fee for that Notice on March 21, 2005.

03/21/2006 JADDO1 00000028 194880 10049188

02 FC:1401 500.00 DA

NOTICE OF APPEAL Application No. 10/049,188

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

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Date: March 20, 2006